

CITY OF BEAVERTON, OREGON
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE (1)
June 30, 2004 and 2003

	<u>2004</u>	<u>2003</u>
Governmental funds capital assets:		
Land	\$9,214,619	\$5,389,715
Buildings and improvements	28,552,952	28,257,585
Machinery and equipment	1,559,152	1,519,918
Infrastructure	<u>87,199,156</u>	<u>74,448,134</u>
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	<u><u>\$126,525,879</u></u>	<u><u>\$109,615,352</u></u>
 Investments in governmental funds capital assets by source:		
General Fund	\$9,366,728	\$8,215,104
Special Revenue Funds	2,509,612	1,595,152
Capital Development Fund	18,891,571	19,351,170
Capital Projects Fund	13,612,422	10,822,307
Contributions and donations	81,229,642	68,715,715
Beaverton Urban Renewal Agency	<u>915,904</u>	<u>915,904</u>
Total governmental funds capital assets	<u><u>\$126,525,879</u></u>	<u><u>\$109,615,352</u></u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

CITY OF BEAVERTON, OREGON
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)
June 30, 2004

<u>Function and Activity</u>	<u>Total</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>
General government:					
Control:					
Executive	\$20,187			\$20,187	
Judicial	37,155			37,155	
Total control	57,342			57,342	
Staff agencies:					
Finance	23,683			23,683	
General government	12,750,167	\$3,261,227	\$9,460,601	28,339	
Total staff agencies	12,773,850	3,261,227	9,460,601	52,022	
Total general government	12,831,192	3,261,227	9,460,601	109,364	
Public safety:					
Police protection	415,607			415,607	
Others:					
Highways and streets	92,468,533	3,929,628	986,255	353,494	\$87,199,156
Education	19,203,315	2,023,764	16,498,864	680,687	
Cultural and recreation	1,607,232		1,607,232		
Total others	113,279,080	5,953,392	19,092,351	1,034,181	87,199,156
Total governmental funds capital assets	<u>\$126,525,879</u>	<u>\$9,214,619</u>	<u>\$28,552,952</u>	<u>\$1,559,152</u>	<u>\$87,199,156</u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

CITY OF BEAVERTON, OREGON
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)
For the Fiscal Year Ended June 30, 2004

Function and Activity	Governmental Funds Capital Assets July 1, 2003	Additions	Depreciation and Disposals	Governmental Funds Capital Assets June 30, 2004
General government:				
Control:				
Executive	\$8,637	\$13,278	\$1,728	\$20,187
Judicial	30,465	14,310	7,620	37,155
Total control	<u>39,102</u>	<u>27,588</u>	<u>9,348</u>	<u>57,342</u>
Staff agencies:				
Finance	48,698		25,015	23,683
General government	10,896,525	2,113,982	260,340	12,750,167
Total staff agencies	<u>10,945,223</u>	<u>2,113,982</u>	<u>285,355</u>	<u>12,773,850</u>
Total general government	<u>10,984,325</u>	<u>2,141,570</u>	<u>294,703</u>	<u>12,831,192</u>
Public safety:				
Police protection	<u>250,698</u>	<u>201,707</u>	<u>36,798</u>	<u>415,607</u>
Others:				
Highways and streets	77,075,242	17,088,110	1,694,819	92,468,533
Education	19,646,111	42,015	484,811	19,203,315
Cultural and recreation	1,658,976	7,500	59,244	1,607,232
Total others	<u>98,380,329</u>	<u>17,137,625</u>	<u>2,238,874</u>	<u>113,279,080</u>
Total governmental funds capital assets	<u><u>\$109,615,352</u></u>	<u><u>\$19,480,902</u></u>	<u><u>\$2,570,375</u></u>	<u><u>\$126,525,879</u></u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.